

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DECLARATION OF SUSAN M. GRUNDY IN SUPPORT OF APPLICATION FOR ORDER  
UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING  
EMPLOYMENT AND RETENTION OF BLAKE, CASSELS & GRAYDON LLP AS  
CANADIAN COUNSEL TO DEBTORS NUNC PRO TUNC TO JANUARY 9, 2006

SUSAN M. GRUNDY being duly sworn, deposes and states as follows:

1. I am a Partner of the firm Blake, Cassels & Graydon LLP ("Blakes"). I am a member in good standing of the bar of, and am admitted to practice in, Ontario. I am co-chair of Blakes' Restructuring & Insolvency Group and specialize in the commercial aspects of insolvency, including work-outs, restructuring, bankruptcy and security enforcement. I have extensive experience in insolvency proceedings of all kinds, including numerous cases involving troubled suppliers in the automotive sector. I am a director of the Insolvency Institute of Canada, past chair of the Insolvency subsection of the Canadian Bar Association (Ontario) and a member of the American Bankruptcy Institute and INSOL International. Blakes is the proposed Canadian counsel for Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors").

2. I submit this declaration (the "Grundy Declaration")<sup>1</sup> in support of the Application For Order Under 11 U.S.C. §§ 327(e) And 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Blake, Cassels & Graydon LLP As Canadian Counsel To Debtors Nunc Pro Tunc to January 9, 2006 (the "Application"), filed concurrently herewith.

3. The address and telephone number of Blakes' Toronto office is as follows:

199 Bay Street, Suite 2800  
Commerce Court West  
Toronto, Ontario, M5L 1A9  
416-863-2400

#### Qualifications of Professionals

4. Blakes is especially attuned to the unique Canadian law issues that arise in the Debtors' industry. Most importantly for present purposes, Blakes has a well-established and prominent bankruptcy and insolvency practice in Canada with extensive experience in cross-border insolvency matters and in dealing with troubled suppliers in the automotive industry. Blakes has a highly qualified team of partners, associates, students and law clerks with a broad range of expertise in commercial law, litigation, and many other practice areas related to business law.

5. Blakes began assisting the Debtors, as of January 9, 2006, with respect to preserving the ongoing supply of material from certain troubled suppliers of the Debtors in Canada. Based on the services that Blakes has provided to the Debtors, Blakes is thoroughly familiar with the Debtors' corporate structure, the nature of their financial status, and certain legal matters relating to the Debtors.

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<sup>1</sup> Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Application.

6. Generally, in connection with the Debtors' cases, Blakes will continue to provide the Debtors with the following types of professional services:

- (a) legal advice and litigation services with respect to tort, contract, and general business disputes in Canada;
- (b) legal advice and representation with respect to out-of-court commercial workouts in Canada;
- (c) legal advice and representations with respect to financially distressed suppliers in Canada; and
- (d) miscellaneous commercial and litigation advice related to Canadian issues.

7. In light of certain existing client representations on unrelated matters, the engagement of Skadden, Arps, Slate, Meagher, & Flom LLP ("Skadden, Arps") as the Debtors' bankruptcy counsel, the engagement of Shearman & Sterling LLP as the Debtors' special counsel, the engagement of Togut, Segal & Segal LLP as the Debtors' conflicts counsel, or the engagement of any other counsel for the Debtors', Blakes will not be responsible for or undertake any representation with respect to (a) advising the Debtors concerning specific contracts and claims of certain of Blakes' existing clients and (b) reviewing, interpreting, or commenting on the specific contracts and claims of certain of Blakes' existing clients.

8. It is Blakes' understanding that the Debtors may request that Blakes undertake specific matters beyond the limited scope of the responsibilities set forth above. Should Blakes agree in its discretion to undertake any such matter, it is Blakes understanding that the Debtors will seek further order of this Court.

9. Blakes is making efforts, together with the Debtors' other counsel, to ensure that there is no duplication of effort or work between such firms and Blakes. It is Blakes' intention that the estates should receive the best value possible from the efficient coordination of work among its counsel. Blakes believes that its lawyers, and the rest of the lawyers retained in

these cases have to date delineated clearly, and will continue to delineate clearly, the division of work between them, so as to avoid any duplication of effort and to maximize the efficiencies of the proposed arrangement.

#### Compensation

10. There are no arrangements between Blakes and any entity to share compensation received or to be received in connection with these chapter 11 cases. Blakes has agreed to accept as compensation for the services rendered in connection with its representation of the Debtors: Blakes' standard hourly rates, which vary from Cdn\$470 to Cdn\$830 per hour for partners, Cdn\$275 to Cdn\$570 per hour for associates, Cdn\$105 to Cdn\$270 per hour for law clerks and Cdn\$155 to Cdn\$170 per hour for students. Charges for legal assistants and support staff are not normally charged by Blakes. The hourly rates set forth above are subject to periodic increases in the normal course of Blakes' business, often due to the increased experience of a particular professional. The hourly rates set forth above are Blakes' standard hourly rates for work of this nature. These rates are set at a level designed to compensate Blakes fairly for the work of its lawyers and legal assistants and to cover fixed and routine overhead expenses. Consistent with its policy, Blakes will continue to charge the Debtors for all other services provided and for other charges and disbursements incurred in the rendition of services. These charges and disbursements include, among other things, costs for telephone charges, photocopying charges, travel expenses, business meals, computerized research, messengers, couriers, postage, witness fees, and other fees related to trials and hearings.

11. Blakes intends to apply to this Court for allowance of compensation for professional services rendered and reimbursement of charges and disbursements incurred in the chapter 11 cases in accordance with applicable provisions of the Bankruptcy Code, the

Bankruptcy Rules, the Local Rules for the Southern District of New York, and the United States Trustee Guidelines. Blakes will seek compensation for the services of each partner, associate, law clerk and student acting on behalf of the Debtors in these cases at the applicable rates charged for such services on a non-bankruptcy matter.

12. Blakes acknowledges that all amounts paid to Blakes during these chapter 11 cases are subject to final allowance by this Court. In the event that any fees or expenses paid to Blakes during these cases are disallowed by this Court, the fees and expenses will be disgorged by Blakes and returned to the Debtors or as otherwise ordered by this Court.

13. Blakes categorizes its billings by subject matter, in compliance with the applicable guidelines of the Office of the United States Trustee (the "U.S. Trustee Guidelines"). Blakes acknowledges its compensation in the Debtors' cases is subject to approval of this Court in accordance with section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, and the U.S. Trustee Guidelines.

#### Disinterestedness

14. Blakes has conducted a check for conflicts of interest and other conflicts and connections with respect to the Debtors' bankruptcy cases. Blakes maintains a database containing the names of current, former, and potential clients and other principal parties related to such clients. I caused Blakes to review and analyze the conflict database to identify relationships or potential connections between Blakes and the principal parties-in-interest in these chapter 11 cases, using information provided to Blakes by the Debtors and Skadden, Arps and information contained in the database.

15. Based upon this research, I have determined that Blakes has in the past represented, currently represents, and will likely in the future represent certain of the Debtors'

creditors and other parties-in-interest in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that the foregoing raises any actual or potential conflicts of interest of Blakes relating to the representation of the Debtors in these chapter 11 cases, but such relationships are disclosed out of an abundance of caution. I am advised that Section 327(e) of the Bankruptcy Code does not require that Blakes and its attorneys be "disinterested persons" as defined in section 101(14) of the Bankruptcy Code. Rather, section 327(e) of the Bankruptcy Code instead requires that Blakes not represent or hold any interest adverse to the estates or the Debtors with respect to the matter on which Blakes is to be employed. Attached hereto and marked as Exhibit A is a "List of Possible Interested Parties", consisting of the names of current or former clients, or affiliates or potential affiliates of those clients, who may have an interest in the estates.

16. Skadden, Arps has provided a list (the "List") of the Debtors' (A) Affiliates and Non-Debtor Subsidiaries; (B) Former Officers and Directors (for the past three years); (C) All Lenders (including current and former agents under credit facilities and their counsel and financial advisors); (D) Insurers; (E) Professionals (attorneys, accountants, investment bankers, consultants for the past three years [Excluding those professionals that charge less than \$100,000 in Annual Fees]; (F) Parties to Litigation and their Counsel (for claims of at least \$500,000); (G) Top 50 Creditors; (H) Holders of 5% or More of any Outstanding Equity Security of the Company; (I) Record Noteholders holding 5% or More of Any Outstanding Issuance of Notes of the Company; (J) Indenture Trustees; (K) Underwriters of Securities Issued by the Company During the Past Three Years; (L) Counterparties to Major Leases; (M) Counterparties to Major Contracts (over \$100,000); (N) Secured Financial Creditors; (O) Lienholders and Other Significant Lenders; (P) Major Customers; (Q) Major Suppliers; (R) Letter of Credit Issuers and

Beneficiaries; (S) State and Other Governmental Authorities with an Interest in the Company; (T) Unions Representing Company Employees; (U) Other Miscellaneous Interested Parties; (V) Objecting/Adverse Parties/Postpetition Parties; and (W) Master Service List and 2002 Entities List. Blakes has conducted a series of searches of these names on its databases to identify relationships or potential connections between such parties and Blakes. Blakes currently represents or has represented the entities listed on Exhibit A.

17. Blakes' databases do not have the capability to identify affiliates of the parties named on the List. In many cases, our search against a name on the List has identified matters related to entities with similar names. The name as it appears on Blakes' databases is listed on Exhibit A. Where the name listed on Exhibit A is not identical to the name on the List, additional information would be required to confirm whether that entity is in fact an affiliate of a name on the List. Such entities are referred to on Exhibit A as "Potential Affiliates."

18. It is my intention that, if Blakes becomes aware of any other connections of which it presently is unaware, Blakes will bring them to the attention of this Court and the U.S. Trustee.

19. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: April 20, 2006  
Toronto, Ontario

By: /s Susan M. Grundy  
**SUSAN M. GRUNDY**



EXHIBIT A – List of Possible Interested Parties

A. Affiliates and Non-Debtor Subsidiaries

Blakes currently represents, or has represented in the past, the following affiliates and non-debtor subsidiaries in matters unrelated to the Debtors and their Chapter 11 cases:

Nil

B. Former Officers and Directors (for the Past Three Years)

Blakes currently represents, or has represented in the past, the following individual in matters unrelated to the Debtors and their Chapter 11 cases. Further information would need to be obtained to confirm whether he is a former officer or director, within the past three years, of the Debtors:

Brown, Richard

C. Lenders

Blakes currently represents, or has represented in the past, the following entities, who are either lenders named on the List or affiliates or potential affiliates of such lenders, in matters unrelated to the Debtors and their Chapter 11 cases:

Ableco Finance LLC  
ABN AMRO Bank N.V.  
Australia and New Zealand Banking Group Limited  
Bank of America, National Association  
Bank of Nova Scotia  
Bank of New York  
Bank of Tokyo Mitsubishi, Ltd.  
Barclays Bank PLC  
Bear, Stearns & Co. Inc.  
BNP Paribas  
Capitalsource Finance LLC  
Cargill Financial Services Corporation  
Citibank N.A.  
Citicorp USA Inc.  
Citigroup Inc.  
Comerica Bank  
Credit Industrial et Commercial  
Credit Suisse  
Deutsche Bank AG  
Deutsche Bank Trust Company Americas  
Dymas Funding Company LLC  
Fifth Third Bank  
Fortis Bank

Fortress Credit Opportunities Fund I LP  
General Electric Capital Corporation  
Goldman Sachs & Co.  
HSBC Bank USA, National Association  
Investors Bank & Trust Company  
JPMorgan Chase Bank N.A.  
KeyBank National Association  
Liberty Mutual Insurance Company  
Mizuho Corporate Bank  
Morgan Stanley Senior Funding, Inc.  
National City Bank  
PNC Bank, National Association  
Principal Life Insurance Company  
Protective Life Insurance Company  
Royal Bank of Scotland  
Salomon Brothers Inc.  
Seneca Capital  
Simpson Thacher & Bartlett  
Societe Generale  
Sumitomo Mitsui Banking Corporation  
SunTrust Bank  
UBS AG  
UFJ Bank Canada  
Wachovia Bank, National Association  
Watershed Capital Partners Inc.  
Wells Fargo Foothill, Inc.

D. Insurers

Blakes currently represents, or has represented in the past, the following entities, who are either insurers named on the List or affiliates or potential affiliates of such insurers, in matters unrelated to the Debtors and their Chapter 11 cases:

ACE INA Insurance Company of Canada  
ACE USA  
AIG Assurance Canada  
Allianz Canada  
American Home Assurance Company  
Aon Corporation  
Axis AB  
Cananwill Inc.  
Chubb Insurance Company of Canada  
CNA Insurance Company  
Continental Casualty Company  
Coral Energy  
First Lexington Corporation  
GEP Techtrans Inc.

Great American Group  
Hartford Life Inc.  
Liberty Mutual Insurance Company  
Lloyds of London  
Seminole Canada Energy Company  
SR International Business Insurance Company Ltd.  
St. Paul Fire & Marine Insurance Company  
Swiss Re  
Union Gas Limited  
Zurich Insurance Company

- E. Professionals (for the past three years and excluding those professionals that charge less than \$100,000 in annual fees) (the “Professionals”)

Blakes currently represents, or has represented in the past, the following entities, who are either Professionals named on the List or affiliates or potential affiliates of such Professionals, in matters unrelated to the Debtors and their Chapter 11 cases. In many cases, Blakes was retained as local counsel to represent a third party.

AIT Corporation  
Ariba, Inc.  
Baker & Botts  
Baker & Daniels  
Baker & McKenzie  
Balch & Bingham  
Banner & Witcoff, Ltd.  
Burson-Marsteller International  
Butzel Long  
Carquest Corporation (The)  
CSM Worldwide Inc.  
Cunningham, David  
Deloitte Touche Tohmatsu International  
Dickenson Wright P.L.L.C.  
Drinker Biddle & Reath  
Dykema Gossett  
E & Y/Ernst & Young  
EDS Canada  
Fleishman-Hillard  
Foley & Lardner  
Frost Brown Todd LLC  
Heller Ehrman LLP  
Hill & Knowlton  
Honigman Miller Schwartz and Cohn  
Hunton & Williams  
Jaeckle Fleischmann & Mugal  
Jones Day  
Jones Lang Lasalle Inc.

Linklaters  
McCann Erickson Ltd.  
McCarthy Tetrault  
Miller Canfield Paddock & Stone  
Morris, Nichols, Arsht & Tunnell  
Neal, Gerber & Eisenberg, LLP  
Noerr Stiefenhofer Lutz  
Ohio State University (The)  
O'Melveny & Myers  
Orion Partners LLC  
Paul, Hastings, Janofsky & Walker LLP  
Pepper Hamilton Scheetz  
Pillsbury Winthrop  
Price Heneveld Cooper DeWitt & Litton, LLP  
PricewaterhouseCoopers LLP  
Sales Productivity Systems Inc.  
Reising Ethington Barnes Kisselle P.C.  
Russell A. Farrow Limited  
Salomon Smith Barney  
Sapient Corporation  
Shearman & Sterling LLP  
Squire Sanders & Dempsey  
Cooley Godward Huddleson & Tatum  
TBM Consulting Group, Inc.  
Thompson Hine & Flory  
Towers Perrin  
TPI Aviation Ltd.  
UBS AG  
Watson Wyatt & Company  
Wilmer, Cutler & Pickering  
Wood, Herron & Evans LP  
Young & Rubicam Inc.

F. Parties to Litigation and Their Counsel (for claims of at least \$500,000)  
(the "Parties")

Blakes currently represents, or has represented in the past, the following entities, who are either Parties named on the List or affiliates or potential affiliates of such Parties, in matters unrelated to the Debtors and their Chapter 11 cases:

AEC Pipelines, L.P.  
Allstate  
Alternative Resources Corp.  
Apple Computer, Inc.  
Austin Rover Group, Limited  
Bancomer, S.A.  
BMC Industries Inc.

Bodman, Longley & Dahling, LLP  
Brown, James Lee  
Brown, John  
Building Materials Investment Corporation  
Campbell, John  
Campbell, Robert  
Chadbourne & Parke  
Chemical Waste Management Inc.  
Citibank N.A.  
Lear Corporation  
Coolidge Wall Womsley & Lombard Co. L.P.A.  
Corus Aluminium Quebec Inc.  
Covington & Burling  
Daewoo International America Corp.  
DaimlerChrysler AG  
Dana Corporation  
Davis, Robert  
Denso International America Inc.  
Eaton Corporation  
Epsilon Group  
ESS Technology Inc.  
Fitch, Even, Tabin & Flannery  
Fluor Corporation  
Ford Motor Company  
Franklin, Gordon  
Furukawa Electric Co. Ltd. (The)  
General Motors of Canada Limited <sup>2</sup>  
Global Minerals and Metals Corporation  
Gordon, Patricia  
Greystone Partners Ltd.  
Hanna, Terry  
Honeywell Inc.  
Howrey LLP  
Howrey Simon Arnold & White LLP  
HPI Inc.  
Hutchinson Seal Corporation  
International Truck and Engine Corporation  
Invensys PLC  
Jenner & Block  
Lease Plan USA, Inc.  
Lewis, Robert  
Little, Robert William  
Locke Liddell & Sapp LLP

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<sup>2</sup> We last represented GM more than 10 years ago, on isolated matters. Blakes normally acts opposite GM. More recently, we have handled isolated matters for GMAC. None of these matters related to Delphi.

Marsh & McLennan Marine & Energy Ltd.  
McGuireWoods LLP  
MCI Telecommunications Corporation  
Modine Manufacturing Corporation  
Much Shelist Freed Denenberg Ament & Elger P.C.  
Nesco Holdings, Inc.  
O'Brien, Michael  
Paragon Industries Inc.  
Phillips, Robert  
Polsinelli, White, Bardemand & Shalton  
Quinn Emanuel & Urquhart  
Robins, Kaplan, Miller & Ciresi  
Roetzel & Address  
Saturn Distributing Inc.  
Scott & Scott  
Smith, Jim  
Smith, Mary  
Squitieri & Fearon, LLP  
Stewart & Stewart  
Stewart, Andrew  
Stites & Harbison PLLC  
Taylor, Jonathan B.  
Textron Inc.  
Thacher Proffitt & Wood  
The Chamberlain Group, Inc.  
Thompson & Knight  
Toyota Motor Manufacturing North America, Inc.  
Trico Constructors Ltd.  
TRW Inc.  
Ventra Group Inc.  
Volvo Cars of Canada Ltd.  
Waste Management Inc.  
Watkins Motor Line, Inc.  
Williams, Steven  
Wilson, Steven  
Young, Michael

G. Top 50 Creditors

Blakes currently represents, or has represented in the past, the following entities, who are either top 50 creditors of the Debtors named on the List or affiliates or potential affiliates of such creditors, in matters unrelated to the Debtors and their Chapter 11 cases:

3m Canada Company  
Alcoa – Sie Cargo Conversions, LLC  
Robert Bosch GmbH  
CIGNA Corporation

Clarion American Asset Management  
Corning Incorporated  
Dana Corporation  
Delta Financial Corporation  
Dura Automotive Systems (Canada) Ltd.  
Freudenberg Nonwovens Inc.  
General Electric Capital Corporation  
Illinois Tool Works Inc.  
Linamar Corporation  
Matsushita Electric Industrial Co. Ltd.  
NEC Corp.  
Norsk Hydro Produksjon A.S.  
Sequa Corporation  
Sharp Electronics of Canada Ltd.  
Solelectron Corporation  
TDK Corporation  
Textron Inc., and its affiliate  
Viasystems Canada, G.P.

H. Holders of 5% or More of Any Outstanding Equity Security (the “Equity Holders”)

Blakes currently represents, or has represented in the past, the following entities, who are either Equity Holders named on the List or affiliates or potential affiliates of such Equity Holders, in matters unrelated to the Debtors and their Chapter 11 cases:

State Street Global Advisors

I. Record Noteholders Holding 5% or More of any Outstanding Issuance of Notes of the Company (the “Noteholders”)

Blakes currently represents, or has represented in the past, the following entities, who are either Noteholders named on the List or affiliates or potential affiliates of such Noteholders, in matters unrelated to the Debtors and their Chapter 11 cases:

Bear, Stearns & Co. Inc.  
CIBC Mellon Trust Company  
Citigroup Inc.  
Goldman Sachs & Co.  
Investors Bank & Trust Company  
Lehman Brothers  
MSDW Investment Management Inc.

J. Indenture Trustees

Blakes currently represents, or has represented in the past, the following entities, who are either indenture trustees named on the List or affiliates or potential affiliates of such trustees, in matters unrelated to the Debtors and their Chapter 11 cases:

Bank One, NA  
First National Bank of Chicago  
JPMorgan Chase Bank, N.A.

K. Underwriters of Securities Issued by the Company During the Past Three Years (the "Underwriters")

Blakes currently represents, or has represented in the past, the following entities, who are either Underwriters named on the List or affiliates or potential affiliates of such Underwriters, in matters unrelated to the Debtors and their Chapter 11 cases:

ABN AMRO North America Inc.  
Barclays Capital Inc.  
BNP Paribas  
Citigroup Global Markets Inc.  
Credit Suisse First Boston Limited  
Deutsche Bank Securities Inc.  
Ferris, Baker, Watts  
HSBC Securities (USA) Inc.  
JPMorgan Securities Inc.  
Merrill Lynch, Pierce, Fenner & Smith Incorporated  
McDonald Investments Inc.  
Morgan Stanley & Co. Incorporated  
Oppenheimer & Co., Inc.  
RBC Dain Rauscher Inc.  
Scotia Capital Inc.  
Stifel, Nicolaus & Company, Incorporated  
Tokyo-Mitsubishi International PLC  
UBS Securities LLC  
Wachovia Capital Markets, LLC

L. Counterparties to Major Leases

Blakes currently represents, or has represented in the past, the following entities, who are either counterparties to major leases named on the List or affiliates or potential affiliates of such counterparties, in matters unrelated to the Debtors and their Chapter 11 cases:

CSI Brokers Inc.  
First American Corporation  
Ford Motor Company  
General Motors of Canada Limited <sup>2</sup>  
LaSalle National Bank



RCA Inc.  
Visteon Corporation

M. Counterparties to Major Contracts (Over \$100,000)

Blakes currently represents, or has represented in the past, the following entities, who are either parties to contracts over \$100,000 named on the List or affiliates or potential affiliates of such parties, in matters unrelated to the Debtors and their Chapter 11 cases:

Alabama Power Company  
Alpine Group Inc., The  
AT&T Canada Inc.  
SBC Datacomm Corporation (formerly Ameritech Corporation)  
Blue Cross and Blue Shield  
Bridgestone Firestone Canada Inc.  
Cardinal Health, Inc.  
CIGNA Corporation  
Cinergy Services Inc.  
Connecticut General Life Insurance  
Constellation New Energy Canada Inc.  
Consumers Power Company  
Cullman Ventures, Inc.  
Daewoo International America Corp.  
Directed Electronics Inc.  
DSSI Consulting Inc.  
Emtech Group Ltd.  
General Motors of Canada Limited <sup>2</sup>  
Green Shield Canada  
Hewitt Associates LLC  
Hyundai Motor Company  
IBM Canada Ltd.  
Intel Corporation  
Lear Corporation  
Lockheed Martin Corporation  
Lord Corporation  
Lucent Technologies Inc.  
Matsushita Electric Industrial Co. Ltd.  
Metlife Canada  
MCI Worldcom  
Metropolitan Life Insurance Company  
MRI Financial Group Inc.  
Nextel Communications Inc.  
New York State Electric & Gas Co.  
Niagara Mohawk Power Corporation  
Nokia Corporation  
North America Philips Corporation  
Raytheon Company

Skytel Corporation  
State Street Bank and Trust Company  
Takata Restraint Systems Inc.  
TCS Food Service Equipment Inc.  
Tennessee Valley Authority  
The Bank of Tokyo-Mitsubishi, Ltd.,  
The Regents of the University of Michigan  
TI Group  
Time Warner Inc.  
Toshiba America Consumer Products, Inc.  
Toyota Motor Corporation  
Valence Technology Inc.  
Value Options, Inc.  
Verizon Select Services Inc.

N. Secured Financial Creditors

Blakes currently represents, or has represented in the past, the following entities, who are either secured financial creditors named on the List or affiliates or potential affiliates of such creditors, in matters unrelated to the Debtors and their Chapter 11 cases:

See section (C) above

O. Lienholders and Other Significant Lenders

Blakes currently represents, or has represented in the past, the following entities, who are either lienholders or other significant lenders named on the List or affiliates or potential affiliates of such lienholders or lenders, in matters unrelated to the Debtors and their Chapter 11 cases:

SBC Datacomm Corporation (formerly Ameritech Corporation)  
Bank One, NA  
Bell Microproducts, Inc.  
RBC Centura Bank, Inc.  
Citicorp Vendor Finance, Ltd.  
Compaq Canada Inc.  
Credit Lyonnais  
Daewoo International America Corp.  
Dell Financial Services LP  
Fifth Third Bank  
General Electric Capital Corporation  
Husky Injection Molding Systems Ltd.  
ICX Technologies Inc.  
Kensington Capital Partners Limited  
Konica Minolta Business Solutions, USA  
LaSalle Bank National Association  
Lease Plan USA, Inc.

Metlife Canada  
Mori Seiki Co. Ltd.  
Motorola, Inc.  
Relational Funding Corporation  
The Huntington National Bank  
Toshiba America Consumer Products, Inc.  
Toyota Motor Credit Corporation  
Van Dorn Demag Corporation  
Wells Fargo Bank

P. Major Customers

Blakes currently represents, or has represented in the past, the following entities, who are either customers named on the List or affiliates or potential affiliates of such customers, in matters unrelated to the Debtors and their Chapter 11 cases:

Aftermarket Specialties, Inc.  
AGCO Corporation  
ArvinMeritor Inc.  
BMW Group Canada  
Robert Bosch GmbH  
Caterpillar  
Cummins Engine Company, Inc.  
Ford Motor Company  
General Motors of Canada Limited <sup>2</sup>  
Harley Davidson  
American Honda Finance Inc.  
Johnson Controls Ltd.  
Kautex Holdings Ltd.  
Mercedes-Benz Canada Inc.  
Mitsubishi  
Navistar International  
Nissan Canada Inc.  
Paccar Financial Corporation  
Renault Canada Limited  
Austin Rover Group Limited  
Toyota Motor Manufacturing North America Inc.  
Vauxhall Motors Limited  
Visteon Corporation  
Volvo GM Heavy Truck Corporation

Q. Major Suppliers

Blakes currently represents, or has represented in the past, the following entities, who are either suppliers named on the List or affiliates or potential affiliates of such suppliers, in matters unrelated to the Debtors and their Chapter 11 cases:

AGFA Corporation  
Agilent Financial Services  
Alcan Inc.  
Alpine Group Inc., The  
Aluminum Company of America  
Amphenol Corporation  
BAX Global  
BBK Ltd.  
CAMI  
Cardinal Health, Inc.  
Caterpillar  
Centra Inc.  
Clarion America Asset Management  
Corus Aluminium Quebec Inc.  
CTS Corporation  
Daewoo International America Corp.  
Deloitte & Touche Inc.  
Denso International America Inc.  
The DMC Corporation  
Essex Group Inc.  
Federal Express Canada Limited  
Furukawa Electric Co. Ltd. (The)  
GE Medical Systems Information Technologies Inc.  
General Electric Capital Corporation  
GKN PLC  
Henkel KG.A.A.  
Hewlett-Packard Company  
Holden Development Limited  
International Truck and Engine Corporation  
John Deere Limited  
Johnson Matthey PLC  
Koninklijke Phillips Electronics N.V.  
KPMG LLP  
L-3 Communications Corporation  
Lefthand Networks Inc.  
Lexington Safety Products Inc.  
Marian, Inc.  
Medrad Inc.  
Microsoft Corporation  
Mitsubishi  
Motorola Inc.  
MSX International Inc.  
NEC Corp.  
Nissho Iwai American Corporation  
Noranda Inc.  
Olin Corporation

Omron Dualtec Automotive Electronics, Inc.  
Onex Corporation  
Parker Hannifin (Canada) Inc.  
Philips Semiconductors Inc.  
Progressive Moulded Products Limited  
Robert Bosch GmbH, or its affiliate  
C. Ed. Schulte GmbH  
Siemens Canada Inc.  
Stelco Inc.  
StorageTek Canada Inc.  
Sumitomo Electric Industries, Ltd.  
Tomkins & Co.  
Torrington Inc.  
Total SA  
Trelleborg Gummifabriks AB  
TRW Inc.  
Tyco Electronics Logistics AG  
Tyco International Limited  
UBS AG  
USA Technologies, Inc.  
Viasystems Canada G.P.  
Visteon Corporation  
Volvo Cars of Canada Ltd.

R. Letter of Credit Issuers and Beneficiaries

Blakes currently represents, or has represented in the past, the following entities, who are either letter of credit issuers or beneficiaries names on the List or affiliates or potential affiliates of such issuers or beneficiaries, in matters unrelated to the Debtors and their Chapter 11 cases:

CNA Insurance Company  
Prologis  
Reliance Insurance Company  
Toronto-Dominion Bank (The)

S. State and Other Governmental Authorities with an Interest in the Company

Blakes currently represents, or has represented in the past, the following state or other governmental authorities in matters unrelated to the Debtors and their Chapter 11 cases:

Nil

T. Unions Representing Company Employees

Blakes currently represents, or has represented in the past, the following union in matters unrelated to the Debtors and their Chapter 11 cases:

International Union of Operating Engineers

U. Other Miscellaneous Interested Parties

Blakes currently represents, or has represented in the past, the following other interested parties in matters unrelated to the Debtors and their Chapter 11 cases:

Nil

V. Objecting/Adverse Parties/Postpetition Parties

Blakes currently represents, or has represented in the past, the following entities, who are either objecting, adverse or postpetition parties named in the List or affiliates or potential affiliates of such parties, in matters unrelated to the Debtors and their Chapter 11 cases:

A. Schulman Inc.  
BASF Corporation  
Daewoo International America Corp.  
Fujikura America  
GKN PLC  
Hexcel Corporation  
Kensington Capital Partners Limited  
Master Home Products Inc.  
Mercedes Benz Canada Inc.  
Raiffeisen Capital Management  
SBC Communications Inc.  
Saturn Distributing Inc.  
Southwire Company  
SPS Technologies  
Sumitomo Electric Industries, Ltd.  
TRW Canada Limited  
TRW Vehicle Safety Systems, Inc.  
Wilmington Trust Company

W. Master Service List and 2002 List

Blakes currently represents, or has represented in the past, the following parties from the master service list or the 2002 list named on the List, or affiliates or potential affiliates of such parties, in matters unrelated to the Debtors and their Chapter 11 cases:

Aluminum Company of America  
America Online Incorporated  
ATS Automation Tooling Systems, Inc.  
AT&T Canada Inc. (formerly Metro Calgary Fibre Services, Inc.)  
Bi.Bi.Elle – Abrasiui Industriali S.R.L.  
Cerberus Capital Management, L.P.  
Computer Patent Annuities

Cornell University  
Curtis, Mallet-Prevost, Colt & Mosle LLP  
Davis Polk & Wardwell  
Federal Express Canada Limited  
General Chemical Performance Products Ltd.  
Hodgson Russ LLP  
Honigman Miller Schwartz & Cohn  
ICX Technologies Inc.  
ITT Industries, Inc.  
Jefferies & Company, Inc.  
Kramer, Levin, Nessin, Kamin & Frankel LLP  
Latham & Watkins  
McDermott Will & Emery  
Moody's Investors Services, Inc.  
Motorola Inc.  
National Instruments Corporation  
Noma Company  
Norsk Hydro Canada Oil & Gas Inc.  
Nova Chemicals Ltd.  
Orbotech, Inc.  
Penske Truck Leasing Co., L.P.  
Phillips, Nizer, Benjamin, Drim & Ballon  
Seyfarth, Shaw, Fairweather & Geraldson  
Silver Point Finance LLC  
Simpson Thacher & Bartlett  
Solelectron Corporation  
Teleflex Incorporation  
Thermotech Energy Systems Ltd.  
Toshiba America Consumer Products, Inc.  
UPS Supply Chain Solutions  
Weil Gotshal & Manges